

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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BILL DRAFT 2009-MC_x-33 [v.2] (1/27)

(THIS IS A DRAFT AND IS NOT READY FOR INTRODUCTION)

1/27/2009 3:26:34 PM

Short Title: Increase Cigarette Tax.

(Public)

Sponsors: .

Referred to:

A BILL TO BE ENTITLED
AN ACT TO INCREASE TO THE NATIONAL AVERAGE THE RATE OF TAX ON
CIGARETTES AS RECOMMENDED BY THE JOINT LEGISLATIVE OVERSIGHT
COMMITTEE ON MENTAL HEALTH, DEVELOPMENTAL DISABILITIES, AND
SUBSTANCE ABUSE SERVICES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-113.5 reads as rewritten:

"§ 105-113.5. Tax on cigarettes.

A tax is levied on the sale or possession for sale in this State, by a distributor, of all
cigarettes at the rate of ~~one and three-fourths cents (1.75¢)~~ five and ninety-five hundredths
(5.95¢) per individual cigarette."

SECTION 2. This act becomes effective July 1, 2009.